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There is no section 6228(a)(2) statute from a key case source partnership if the source partnership did not file a section 6227(c) request for administrative adjustment.

We should probably use the tier partner's section 6228(b)(2)(B)(ii) statute for issuing any refunds assuming that the tier entity's Form 8082 is treated as an AAR under section 6227(d) rather than an AAR under section 6227(c). The statutory two year period would be the same under section 6228(a)(2) if it is treated, instead, as a claim under section 6227(c). So for purposes of computing the time for issuing refunds, it doesn't matter how the tier partner's claim is ultimately characterized.

Arguably, the Form 1040X filed by an indirect partner holding an interest in the source partnership through the tier partner would, if timely filed under section 6227(d) and if it otherwise constituted a valid AAR would provide a longer statute for issuing a refund to that particular partner under section 6228(b)(2)(B)(ii). The courts are split on whether a Form 1040X by itself constitutes a valid AAR.